

Senate File 2364

H-8284

1 Amend Senate File 2364, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 1, before line 1 by inserting:

4 <Section 1. Section 257.2, subsection 2, Code 2018, is
5 amended by striking the subsection.

6 Sec. ____ . NEW SECTION. **257.14A District cost per pupil**
7 **equity — budget adjustment.**

8 1. The board of directors of a school district with a
9 regular program district cost per pupil that is less than the
10 highest regular program district cost per pupil among all
11 school districts in the state for the same budget year that
12 wishes to receive the budget adjustment under this section
13 may adopt a resolution by May 15 preceding the budget year
14 stating that the board will use funds from its cash reserve for
15 personnel costs and services that directly affect the safety
16 of students, and shall within ten days of adoption of the
17 resolution notify the department of management of the amount of
18 the budget adjustment to be received.

19 2. *a.* For budget years beginning on or after July 1,
20 2018, each school district that satisfies the requirements of
21 subsection 1 shall be eligible for a budget adjustment for that
22 budget year in an amount not to exceed the difference between
23 the school district's regular program district cost per pupil
24 and the highest regular program district cost per pupil among
25 all school districts in the state multiplied by the district's
26 budget enrollment. The resolution adopted under subsection 1
27 may specify a budget adjustment amount that is less than the
28 maximum amount authorized under this paragraph "a".

29 *b.* The school district shall fund the budget adjustment
30 either by using moneys from its unexpended fund balance or by
31 using cash reserve moneys.

32 3. A budget adjustment received under this section shall
33 not affect the eligibility for or amount of any other budget
34 adjustment authorized by law for the same budget year. In
35 addition, a budget adjustment under this section shall be

1 limited to the budget year for which the adjustment was
2 authorized and shall not be included in any computation of a
3 school district's cost for any future budget year.

4 Sec. _____. Section 257.34, Code 2018, is amended to read as
5 follows:

6 **257.34 Cash reserve information.**

7 1. If a school district receives less state school
8 foundation aid under [section 257.1](#) than is due under that
9 section for a base year and the school district uses funds
10 from its cash reserve during the base year to make up for
11 the amount of state aid not paid, the board of directors of
12 the school district shall include in its general fund budget
13 document information about the amount of the cash reserve used
14 to replace state school foundation aid not paid.

15 2. If a school district uses funds from its cash reserve
16 during the base year to fund a budget adjustment under section
17 257.14A, the board of directors of the school district shall
18 include in its general fund budget document information about
19 the amount of the cash reserve used for such purpose.>

20 2. Page 1, after line 35 by inserting:

21 <Sec. _____. IMPLEMENTATION. Notwithstanding the deadline
22 for adopting a resolution to approve the budget adjustment
23 in section 257.14A, subsection 1, for the school budget
24 year beginning July 1, 2018, the resolution of the board of
25 directors of a school district shall be approved not later than
26 June 10, 2018.

27 Sec. _____. EFFECTIVE UPON ENACTMENT. This Act, being deemed
28 of immediate importance, take effect upon enactment.>

29 3. Title page, line 3, after <buildings> by inserting <and
30 providing for budget adjustments relating to student safety>

31 4. By renumbering, redesignating, and correcting internal
32 references as necessary.

WINCKLER of Scott

KURTH of Scott

THEDE of Scott